

February 8, 1996 LB 1040, 1041

Chair recognizes Senator Warner to open on the bill.

SENATOR WARNER: Madam President, I believe I opened the bill, I mean I explained the bill in commenting on the committee amendment. Unless there's questions, I'd move to advance.

PRESIDENT ROBAK: Thank you, Senator Warner. Any further discussion on the advancement of LB 1040? Seeing none, Senator Warner, to close. Senator Warner, to close. Closing is waived. The question before you is the advancement of LB 1040. All those in favor vote aye; all those opposed vote nay. Have you all voted? Please record.

ASSISTANT CLERK: 27 ayes, 0 nays on the motion to advance the bill, Madam President.

PRESIDENT ROBAK: LB 1040 advances. Senator Jones announces that the following guests are visiting the Legislature, Dick Erickson, who is the Rock County Assessor from Bassett, and Ryan Allen, who is a student at Rock County High School in Long Pine, are both visiting and sitting under the north balcony. Will you stand and be recognized, please. Welcome to the Legislature. We now turn to LB 1041.

ASSISTANT CLERK: LB 1041 was introduced by the Revenue Committee and signed by its members. (Read title.) The bill was read for the first time on January 4th of this year, referred to the Revenue Committee, they report the bill to General File with no committee amendments.

PRESIDENT ROBAK: Chair recognizes Senator Warner to open on the bill.

SENATOR WARNER: Madam President, members of the Legislature, this too is a bill brought to us by the Department of Revenue with a number of suggestions, which I will review. One of the changes that are proposed is the result of a court case. Existing law had required, and, by the way, this bill deals with sales and income tax. But existing law had required, in some of these circumstances, for an individual to file a protest, that they had to first pay the taxes that were due or file a bond to that effect, then it went to a court case and it was held as to an individual. That was a due process infringement which was being violated. So the bill changes the process so that that is